



aramit cement PLC

A UNIT OF ARAMIT GROUP

Dated: 27th March, 2025.

The Chairman

Bangladesh Securities and Exchange Commission

Securities Commission Bhaban

E-6/C, Agargaon, Sher-e-Bangla Nagar Administrative Area,
Dhaka-1207, Bangladesh.

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E-mail: secbd@bdmail.net

Subject: - Submission of un-audited Financial Statements for 2nd Quarter ended on 31st December 2024.

Dear Sir,

With Compliance to the notification of Bangladesh Securities and Exchange Commission we are submitting herewith the Un-audited Financial Statements of the company for 2nd Quarter ended on 31st December, 2024 for your kind information and record.

Thanking you,

For Aramit Cement PLC,

(Syed Kamruzzaman, FCMA)
Company Secretary

Encl: As stated above.

Copy to:

- The Secretary
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ARAMIT CEMENT LIMITED
STATEMENT OF CASHFLOWS (Un-audited)
FOR THE PERIOD ENDED 31 DECEMBER 2024

	July 2024 to December 2024	July 2023 to December 2023
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Cash received from customers and others	131,631,661	139,712,587
Cash paid to suppliers and others	(72,185,308)	(180,933,029)
Net cash inflow / (outflow) from Operating Activities	59,446,353	(41,220,442)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(44,000)	(108,500)
Due from Associated Companies	(91,450,012)	(66,852,750)
Net cash inflow / (outflow) from Investing Activities	(91,500,012)	(66,961,250)
CASH FLOW FROM FINANCING ACTIVITIES		
Due to Associated Companies	3,870,522	894,801
Short term loan	12,046,286	(193,218,379)
Long Term Loan & Lease Finance	106,759,890	520,871,762
Interest paid on short term loan and bank charges	(139,942,435)	(232,662,492)
Interest earned on short term loan to associates	86,024,598	57,619,781
Net cash inflow / (outflow) from Financing Activities	68,758,801	153,605,473
Net increase in cash & cash equivalents	36,705,143	45,423,783
Cash and cash equivalents at the beginning	82,843,406	81,736,989
Cash and cash equivalents at the end	119,548,549	127,160,772
OPERATING CASH FLOW PER SHARE	1.75	(1.22)


CHAIRMAN

MANAGING DIRECTOR


DIRECTOR


COMPANY SECRETARY


CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED
STATEMENT OF FINANCIAL POSITION (Un-audited)
AS AT 31 December 2024

	Note(s)	31 December 2024 Taka	30 June 2024 Taka
ASSETS & PROPERTIES			
NON CURRENT ASSETS & PROPERTIES			
		2,156,581,187	2,201,125,963
Property, Plant & Equipment	3	2,093,222,166	2,137,766,942
Capital Work In Progress	4	58,359,021	58,359,021
Investment in Associate Companies	5	5,000,000	5,000,000
CURRENT ASSETS & PROPERTIES			
		4,297,725,144	4,259,740,161
Inventories	6	90,755,341	83,044,771
Trade and Other Receivables	7	2,214,625,257	2,304,863,368
Advances, Deposits and Prepayments	8	387,336,670	394,985,302
Due From Associated Companies	9	1,485,459,326	1,394,003,314
Cash and Bank Balances	10	119,548,550	82,843,406
TOTAL ASSETS & PROPERTIES		6,454,306,331	6,460,866,124
SHAREHOLDERS' EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY			
		(774,868,122)	(640,271,528)
Share Capital	11	338,800,000	338,800,000
Share Premium		84,700,000	84,700,000
Reserves & Surplus		(1,198,368,122)	(1,063,771,528)
General Reserve	12	26,000,000	26,000,000
Revaluation Reserve		1,037,289,464	1,058,923,908
Retained Earnings		(2,261,657,586)	(2,148,695,436)
NON CURRENT LIABILITIES			
		5,276,054,764	5,333,740,380
Term Loan & Lease Finance	13	5,035,319,950	5,087,815,516
Deferred Income Tax	14	194,405,961	200,423,215
Provision for Employees' Retiral Gratuity	15	46,328,853	45,501,650
CURRENT LIABILITIES AND PROVISIONS			
		1,953,119,689	1,767,397,271
Current portion of Term Loan & Lease Finance	16	1,548,324,264	1,389,068,808
Redeemable Debentures	17	17,805,053	17,805,053
Creditors and Accruals	18	33,109,239	23,323,594
Provision For Income Tax	19	130,340,385	129,575,876
Short Term Loan	22	171,883,083	159,836,797
Due to Associated Companies	23	30,806,192	26,935,669
Unclaimed Dividend	24	20,851,474	20,851,474
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES		6,454,306,331	6,460,866,124
NET ASSET VALUE PER SHARE			
	31	(22.87)	(18.90)

The accompanying notes from 1 to 37 an integral part of these financial statements


CHAIRMAN


MANAGING DIRECTOR


DIRECTOR


COMPANY SECRETARY


CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited)
FOR THE PERIOD ENDED 31 DECEMBER 2024

	Note(s)	July 2024 to December 2024	July 2023 to December 2023	October 2024 to December 2024	October 2023 to December 2023
		Taka	Taka		Taka
Revenue	25	41,393,550	84,367,495	26,999,353	59,078,539
Cost of goods sold	26	(86,323,902)	(130,726,286)	(56,469,814)	(74,514,772)
Gross profit		(44,930,352)	(46,358,791)	(29,470,461)	(15,436,233)
Operating expenses					
General and Administrative	27	(25,040,091)	(27,266,478)	(12,145,135)	(14,173,189)
Selling and Distribution	28	(15,961,000)	(21,934,480)	(7,475,219)	(10,637,008)
		(41,001,091)	(49,200,958)	(19,620,354)	(24,810,196)
Trading profit		(85,931,443)	(95,559,749)	(49,090,815)	(40,246,430)
Financial expenses	29	(139,942,495)	(232,662,492)	(67,417,474)	(122,600,271)
Profit before other income		(225,873,937)	(328,222,241)	(116,508,289)	(162,846,701)
Other income - operating	30	86,024,598	57,619,781	54,343,125	29,205,664
Net profit before workers profit participation fund		(139,849,339)	(270,602,460)	(62,165,164)	(133,641,037)
Contribution @ 5% of operating profit to Workers' profit participation & welfare funds	20	-	-	-	-
Profit after workers profit participation fund		(139,849,339)	(270,602,460)	(62,165,164)	(133,641,037)
Profit before income tax		(139,849,339)	(270,602,460)	(62,165,164)	(133,641,037)
Provision for income tax:					
Current	19	(764,509)	(1,049,508)	(488,055)	(727,290)
Deferred	14	4,895,942	4,747,224	2,330,672	3,539,390
		4,131,433	3,697,716	1,842,617	2,812,100
Profit after income tax		(135,717,905)	(266,904,744)	(60,322,547)	(130,828,936)
Earning per share	32	(4.01)	(7.88)	(1.78)	(3.86)

The accompanying notes from 1 to 37 an integral part of these financial statements


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CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED
STATEMENT OF CHANGES IN OWNERS' EQUITY (Un-audited)
FOR THE PERIOD ENDED 31 December 2024

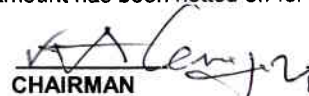

Particulars	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnings	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2024	338,800,000	84,700,000	26,000,000	1,058,923,908	(2,148,695,436)	(640,271,528)
Cash dividend						-
Net profit/(loss) after tax transferred from Statement of Comprehensive Income	-		-	-	(135,717,905)	(135,717,905)
Transfer against difference in depreciation between cost and revalued amount*				(21,634,445)	22,755,756	1,121,311
	-	-	-	(21,634,445)	(112,962,150)	(134,596,594)
Balance as at 31 December 2024	338,800,000	84,700,000	26,000,000	1,037,289,464	(2,261,657,586)	(774,868,122)

*An amount of Tk. 22,755,756 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost. The amount has been netted off for tax.

FOR THE YEAR ENDED 30 DECEMBER 2023

Particulars	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained Earnings	Total Equity
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01 July 2023	338,800,000	84,700,000	26,000,000	1,069,504,769	(1,671,200,302)	(152,195,533)
Net profit/(loss) after tax transferred from Statement of Comprehensive Income	-	-	-	-	(266,904,744)	(266,904,744)
Transfer against difference in depreciation between cost and revalued amount*				(5,936,079)	7,196,987	1,260,908
	-	-	-	(5,936,079)	(259,707,756)	(265,643,834.91)
Balance as at 31 December 2023	338,800,000	84,700,000	26,000,000	1,063,568,690	(1,930,908,058)	(417,839,368)

*An amount of Tk. 71,96,987 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost. The amount has been netted off for tax.


CHAIRMAN

COMPANY SECRETARY

MANAGING DIRECTOR


DIRECTOR

CHIEF FINANCIAL OFFICER

ARAMIT CEMENT LIMITED
RECONCILIATION OF CASH FLOW FROM OPERATING ACTIVITIES (Un-audited)
FOR THE PERIOD ENDED 31 DECEMBER 2024

	July 2024 to December 2024	July 2023 to December 2023
	Taka	Taka
Net Profit/(Loss)	(135,717,905)	(266,904,744)
Adjustment for non-cash items		
Depreciation	44,588,776	49,640,670
Adjustment for Provision of Deferred Tax	(4,895,942)	(4,747,224)
Adjustment for non-operating items		
Interest on loans	138,050,576	230,135,966
Bank charges	208,600	1,380,544
Interest earned on short term loan to associates	(86,024,598)	(57,619,781)
Interest paid on short term loan from associates	1,683,319	1,145,982
Adjutment for changes in accruals		
(Increase) / Decrease in Inventories	(7,710,570)	58,755,940
(Increase)/ Decrease - Trade Receivables	90,238,111	55,345,092
(Increase) / Decrease in Advances, Deposits & prepayments	7,648,631	7,443,363
Increase /(Decrease) in Creditors and accruals	9,785,645	(115,829,236)
Adjustment for excess of gratuity provision over payment	827,204	(1,016,522)
Adjustment for excess of tax provision over payment	764,509	1,049,508
Net cash (used in) /generated by operating activities	59,446,354	(41,220,442)